DIKE, BRONSTEIN, F	ROBERTS	& CUSHMAN,	LLP
130 Water Street			
Boston, Massachusetts	02109		

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Attorney's Docket No.	
	Page 1

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that: My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed at 201) below or an original, first and joint inventor (if plural names are listed at 201-208 below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

DEVICE AND METHOD OF CALCULATING A RESIDUAL VALUE OF AN APPARATUS BASED ON A HISTORY OF USE OF THE APPARATUS AS WELL AS AN ELECTRICAL APPARATUS INCLUDING THE DEVICE which is described and claimed in: K the specification attached hereto. the specification in U.S. Application Serial Number ______, filed on ______ 41 the specification in PCT international application Number ______, IJŢ filed on _____; and was amended on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a). I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

Prior Foreign/PCT Applications and Any Priority Claims Under 35 U.S.C. 119:					
Application No.	Filing Date	Country	Priority Claimed Under 35 U.S.C. 119?		
2000-003465(P)	January 12, 2000	Japan	ØYES □NO		
			□YES □NO		
			□YES □NO		
		·	□YES □NO		
			□YES □NO		
			□YES □NO		
			□YES □NO		

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below, and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 CFR §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

	U.S. Application	ons	Status (Check One)		
Application	Serial No.	U.S. Filing Date	Patented	Pending	Abandoned
PC	T Applications Designa	ating the U.S.			
Application No.	Filing Date	U.S. Serial No. Assigned			
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CLAIM FOR BENEFIT OF PRIOR U.S. PROVISIONAL APPLICATION(S) (35 U.S.C. § 119(e))

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

Applicant	Provisional Application Number	Filing Date

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) with full powers of association, substitution and revocation to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Sewall P. Bronstein David G. Conlin	(Reg. No. 16,919) (Reg. No. 27,026)	Linda M. Buckley Ronald I. Eisenstein	(Reg. No. 31,003) (Reg. No. 30,628)	David S. Resnick Peter F. Corless	(Reg. No. 34,235) (Reg. No. 33,860)
George W. Neuner	(Reg. No. 26,964)	Henry D. Pahl, Jr.	(Reg. No. 20,438)		
Ernest V. Linek	(Reg. No. 29,822)	Peter J. Manus	(Reg. No. 26,766)		

SEND CORRESPONDENCE TO:	DIRECT TELEPHONE CALLS TO:
Dike, Bronstein, Roberts & Cushman, LLP	
Boston, Massachusetts 02109	(617) 523-3400

	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME
	OF INVENTOR	OKADA	Hideo	
2	RESIDENCE &	спү	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
0	CITIZENSHIP	Uda-gun	Nara, Japan	Japan
	POST OFFICE ADDRESS	POST OFFICE ADDRESS 86-5, Akase,	СПҮ	STATE OR COUNTRY AND ZIP CODE
		Haibara-cho,	Uda-gun,	Nara, Japan

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	POST OFFICE ADDRESS	POST OFFICE ADDRESS	СІТҮ	STATE OR COUNTRY AND ZIP CODE

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2 0 3	RESIDENCE & CITIZENSHIP	СПҮ	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	СПҮ	STATE OR COUNTRY AND ZIP CODE

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2 0	RESIDENCE & CITIZENSHIP	спү	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	спу	STATE OR COUNTRY AND ZIP CODE

	FULL NAME	LAST NAME	FIRST NAME	MIDDLE NAME
	OF INVENTOR			
	RESIDENCE & CITIZENSHIP	СПҮ	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	СПҮ	STATE OR COUNTRY AND ZIP CODE
	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME
2 0 6	RESIDENCE & CITIZENSHIP	СПҮ	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	спу	STATE OR COUNTRY AND ZIP CODE
		<u> </u>		
	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME
2 0 7	RESIDENCE & CITIZENSHIP	СПУ	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	спу	STATE OR COUNTRY AND ZIP CODE
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	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME
2 0 8	RESIDENCE & CITIZENSHIP	спу	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	СПҮ	STATE OR COUNTRY AND ZIP CODE
_	<u> </u>			ge are true and that all statements made on

I hereby further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Signature of Inventor 201	Signature of Inventor 202
Hideo OKAĐA	
Date: December 13, 2000	Date: